

BERT HARTSFIELD, C.F.A.
LEON COUNTY PROPERTY APPRAISER



OFFICE OF
LEON COUNTY
PROPERTY APPRAISER

Attachment # 1
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LEON COUNTY COURTHOUSE, ROOM 111
301 S. MONROE STREET
TALLAHASSEE, FLORIDA 32301-1860

TELEPHONE 850/488-6102
FAX 850/922-7238
paadmin@mail.lcpa.leon.fl.us

February 27, 2003

Honorable Chairman and Members of the Board
Leon County Commissioners
Leon County Courthouse
Tallahassee, Florida 32301

Re: Clarification of Boundary Settlement Process, and Revenue Analysis of
Associated Fees

Ladies and Gentlemen:

Attorney George Lewis sent me a copy of the Memorandum of February 6, 2003 to you from Gary Johnson, through P.A., concerning the above referenced issue. There were several statements in the memorandum as to information received from staff from the County Property Appraiser's Office. I wish to clarify certain of these issues.

Frequently, owners of property will convey portions of their property to others without going through City or County Growth and Environmental Management (GEM) approval process. They record their deeds, and the ownership is legally transferred under Florida law. This office assesses these parcels accordingly, and maps the property according to the recorded deeds. These are what the City and County GEM departments refer to as "illegal subdivisions" of property. I believe this circumstance is what Mr. Lewis is referring to when he says that numerous "property line adjustments" are occurring without the knowledge, review, or approval of County staff.

On another point, while it is true that recent technological changes in land surveying equipment and techniques allow for more accurate measurements than in past years, these new surveys do not impact the process in this office regarding our GIS cadastral map layer. As in previous years, when a document is recorded in the Official Record Books of Leon County, our office updates the cadastral maps accordingly. This is true for transfers of title, as well as recorded subdivision plats. Any time a survey of property is performed, there may be a slight variance in the measurements of fractions of a foot. These are not considered "a technical readjustment to the property's legal description," nor are they considered a "boundary line adjustment" by our office. The most recent measurements in the recorded legal descriptions are currently noted on the

Appraiser's Responsibility—By state law, it is the responsibility of the Appraiser to locate, identify, and appraise, (at current market value), all property subject to ad valorem taxes, maintain property value roll equity and process allowable exemptions. The Appraiser has no jurisdiction or responsibility for district budgets, tax rates, special assessments or amount of taxes paid. These matters are handled by the various taxing authorities performing services, such as the County Government, City Governments, School Board and other taxing districts.

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GIS map. Our policy is to graphically represent on our maps the recorded descriptions in the Official Records of Leon County.

After discussing these and related issues with my staff, we have identified two areas of concern, which cause confusion to the taxpayers, and may easily be remedied. They are as follows:

1. Unity of Titles, Boundary Settlements, Limited Partitions, and Recorded Plats are all circumstances for which property owners request approval of the GEM Offices. A common situation is where two owners agree that for practical purposes one owner will convey a portion of his property to his neighbor. Both are in agreement as to the description of the property to be conveyed, and they request and receive an approval from the appropriate government entity. Many times, upon approval of the GEM staff, the owners believe that the conveyance has taken place, since the "boundary line" is adjusted on the GEM's paper maps. In reality, unless there is a recorded instrument conveying the strip of land from one owner to the next, the conveyance has not taken place. This has caused confusion and future problems for the property owners. I suggest that as part of the process in the future, the GEM staff formally advise the owners that what has occurred is an *approval* of compliance with government land use regulation, and that unless a recorded transfer of title occurs, the ownership remains as is.
2. FS. 197.192 states that "no land shall be divided or subdivided and no drawing or plat of the division or subdivision of any land.... shall be filed or recorded in the public records of any court until all taxes have been paid on the land." When dividing or combining parcels on the Tax Roll, our office routinely verifies with the Tax Collector that there are no delinquent taxes outstanding on such parcels. This office makes no change until all outstanding taxes are paid. I'm not sure how this statute relates to your "boundary change approvals", but it would seem prudent to incorporate this requirement into your business process. At the very least, the GEM staffs should communicate to the applicant that the approved application for division, or even a combination, would not be processed by the Property Appraiser's Office where delinquent taxes exist.

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These suggestions are related to customer service. I understand that there are many other circumstances which occur where your staff processes things one-way, and my office, another. It is my hope that the ongoing "Land ID project" will be able to solve any inconsistencies or problems, which may result.

I hope this clarifies our position on these matters. Feel free to contact me if you have any questions or concerns.

Sincerely,



Bert Hartsfield, CFA
Property Appraiser

cc: George Lewis, Herb Thiele, Parvez Alam, [REDACTED]
Bob Herman, City GEM, Mike Waters, LCPA Tax Roll Administrator,
Bob Parmalee, LCPA GIS Coordinator & Lee Hartsfield, Tallahassee-Leon County
GIS Coordinator